

SOE 06 2522-10

4/18/2005



ANNUAL
FINANCIAL
REPORT
53A-3-303

Utah School Districts
and Charter Schools

For Fiscal Year Ending

June 30, ~~2007~~
2008

☒ BUDGET 53A-19-101

Date of Hearing

Date of Adoption

☐ ACTUAL 53A-3-404

Last Date Budget Amended by Board

11 Grand

Entity

Douglas G. Cannon

7/13/07

Prepared by

Date

Cannon@grandschools.org

email address

I certify that the data contained in this report

are true and correct to the best of my knowledge.

Signature of Douglas G. Cannon

Signature of Business Administrator:

7/13/07

Date

Return the Budget report (paper copy)

by July 15 (Aug 15) to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Return the Actual report by October 1 to:

1. School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

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11 Grand				
10 GENERAL FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	2,118,065	-	-	-
1200 Local Governmental Units Other Than LEAs		2,220,977		2,387,619
1310 Tuition From Pupils or Parents		3,460		2,790
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents	3,876			4,100
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	54,183	71,600		34,591
1700 Student Activities				
1900 Other Revenues From Local Sources		875,000		
1910 Rentals	2,992	6,550		6,740
1920 Contributions and Donations from Private Sources/Foundation		19,340		6,500
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts	17,325	17,350		16,275
1960 Other Revenues from Other Local Governments	126,300	136,500		129,570
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous	42,181	147,777		985,750
TOTAL REVENUES FROM LOCAL SOURCES	2,364,922	3,498,554	-	3,573,935

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11 Grand 10 GENERAL FUND		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	1,901,437	2,120,076		2,348,148
3015	Necessary Existent Small Schools	301,856	323,179		300,458
3020	Professional Staff	326,710	346,342		390,339
3025	Administrative Costs	120,840	128,101		133,242
Restricted Basic Programs					
3105	Special Education -- Add-On	428,936	450,628		514,060
3110	Special Education -- Self-Contained	78,749	86,152		130,127
3120	Extended Year Program -- Severely Disabled	2,067	2,192		3,898
3125	Special Education -- State Programs	43,044	22,068		45,510
3155	Applied Technology -- Add-On	207,849	225,598		241,906
3160	Applied Technology -- Set-Aside	13,081			15,709
3230	Class Size Reduction (State Funds)	186,249	190,223		224,230
TOTAL BASIC SCHOOL PROGRAM GENERATED		3,610,818	3,894,559	-	4,347,627
Other Minimum School Programs					
3211	Gifted and Talented	6,087	6,282		7,131
3212	Advanced Placement	603	603		1,043
3213	Concurrent Enrollment	21,937	30,862		29,104
3215	At-Risk -- Regular Program	21,575	22,100		24,559
3218	At-Risk -- Homeless and Minority	4,076			3,950
3219	At-Risk -- MESA				
3220	At-Risk -- Gang Prevention				
3221	At-Risk -- Youth-in-Custody				247,752
3255	Quality Teaching Block Grant	206,195	211,756		103,630
3260	Local Discretionary Block Grant	105,627	103,072		79,288
3270	Interventions for Student Success Block Grant	68,540	71,179		1,074,369
3405	Social Security and Retirement	898,631	987,817		252,616
3415	Pupil Transportation	224,309	261,584		
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy				105,405
3520	School Land Trust Program	70,101	75,465		
3521	Electronic High School				
3555	Voted Leeway				282,642
3560	Board Leeway	232,017	203,877		67,973
3805	K-3 Reading Achievement	53,253	50,535		
3522	Job Enhancement				
3867	Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		5,523,769	5,919,691	-	6,627,089
Less Basic Local Levy					
TOTAL STATE SUPPORT AMOUNT *		5,523,769	5,919,691	-	6,627,089
Other State Sources					
3700	Other Revenues From State Sources (Non-HSP)	262,104	71,000		73,250
3710	Driver Education (Behind-the-Wheel)	41,940			13,100
3866	Charter School Startup (New in FY06)		55,212		23,185
3800	Supplementals / Other Bills				
3900	Revenues From Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES		5,827,813	6,045,903	-	6,736,624

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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11 Grand				
10 GENERAL FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal		232,500		
4500 Restricted Federal Through State	15,340	190,000		170,000
4520 Programs for the Disabled (IDEA)	301,006	297,500		303,500
4530 Applied Technology Education				
4600 Other Restricted Federal Through State				
4700 Federal Received Through Other Agencies	193,600			
4800 No Child Left Behind (NCLB)	408,002	125,500		236,191
4810 Federal Forest Service (in Lieu of Tax)	3,600	3,600		3,600
TOTAL REVENUES FROM FEDERAL SOURCES	921,548	849,100	-	713,291
TOTAL REVENUES, 10 GENERAL FUND	9,114,283	10,393,557	-	11,023,850

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11 Grand	ACTUAL	FINAL	ACTUAL	ORIGINAL
10 GENERAL FUND	FY 2006	BUDGET	FY 2007	BUDGET
		FY 2007		FY 2008

EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	3,585,468	3,610,422		3,996,846
132 Salaries - Substitute Teachers	68,642	61,900		73,200
161 Salaries - Teacher Aides and Paraprofessionals	531,190	474,989		510,010
100 Salaries - All Other				
Total Salaries (100)	4,185,300	4,147,311	-	4,580,056
210 Retirement	564,194	589,006		669,186
220 Social Security	320,175	292,479		336,131
240 Insurance (Health/Dental/Life)	1,028,658	820,868		905,006
200 Other Benefits	8,656	10,743		11,742
Total Benefits (200)	1,921,683	1,713,096	-	1,922,065
300 Purchased Professional and Technical Services	47,463	115,567		112,845
400 Purchased Property Services	560			
500 Other Purchased Services		14,800		10,830
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition--Other				
Total Other Purchased Services (500)	-	14,800	-	10,830
600 Supplies	136,167	103,807		98,674
641 Textbooks				
Total Supplies (600)	136,167	103,807	-	98,674
700 Property (Instructional Equipment)	57,578	58,876		56,436
800 Other Objects	3,063	4,880		4,890
810 Dues and Fees		43,673		44,871
Total Other Objects (800)	3,063	48,553	-	49,761
TOTAL INSTRUCTION (1000)	6,351,814	6,202,010	-	6,830,667
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel	43,683	41,382		43,223
142 Salaries - Guidance Personnel	94,367	116,806		94,428
143 Salaries - Health Services Personnel				
144 Salaries - Psychological Personnel				
152 Salaries - Secretarial and Clerical	40,479	56,829		48,254
100 Salaries - All Other		58,151		45,028
Total Salaries (100)	178,529	273,168	-	230,933
210 Retirement	26,387	27,642		35,171
220 Social Security	13,657	14,632		17,663
240 Insurance (Health/Dental/Life)	85,629	50,939		56,840
200 Other Benefits	2,236	2,774		2,836
Total Benefits (200)	127,909	95,987	-	112,510
300 Purchased Professional and Technical Services		7,000		7,000
400 Purchased Property Services				
500 Other Purchased Services	10,134	14,196		10,451
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	10,134	14,196	-	10,451
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL STUDENTS (2100)	316,572	390,351	-	360,894

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11 Grand 10 GENERAL FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF				
115 Salaries - Supervisors & Directors				
133 Salaries - Sabbatical Leave				
145 Salaries - Media Personnel - Certificated	93,542	78,654		83,943
152 Salaries - Secretarial and Clerical				
162 Salaries - Media Personnel - Noncertificated.	30,946	30,946		30,719
100 Salaries - All Other				
Total Salaries (100)	124,488	109,600	-	114,662
210 Retirement	18,399	16,436		18,025
220 Social Security	9,523	7,378		8,771
240 Insurance (Health/Dental/Life)	28,330	23,250		22,357
200 Other Benefits	1,163	1,237		1,446
Total Benefits (200)	57,415	48,301	-	50,599
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	-	-	-
600 Supplies				
644 Library Books	13,693	29,211		28,430
650 Periodicals	9,416	9,700		9,700
660 Audio Visual Materials	16,193	18,500		19,360
Total Supplies (600)	39,302	57,411	-	57,490
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL INSTRUCTIONAL STAFF (2200)	221,205	215,312	-	222,751
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION				
110 Salaries - District Board and Administration	112,848	178,063		97,876
115 Salaries - Supervisors and Directors				
152 Salaries - Secretarial and Clerical	32,074	32,629		33,072
100 Salaries - All Other				
Total Salaries (100)	144,922	210,692	-	130,948
210 Retirement	21,564	29,168		19,943
220 Social Security	11,086	15,563		10,017
240 Insurance (Health/Dental/Life)	82,548	69,674		76,845
200 Other Benefits	1,365	1,676		1,946
Total Benefits (200)	116,563	116,081	-	108,751
300 Purchased Professional and Technical Services	31,542	31,131		30,240
400 Purchased Property Services	70,168	70,784		65,443
500 Other Purchased Services	18,144	21,500		20,018
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	18,144	21,500	-	20,018
600 Supplies	1,105	1,950		2,210
700 Property				
800 Other Objects	18,472	27,643		28,160
810 Dues and Fees	16,176	17,184		14,180
Total Other Objects (800)	34,648	44,827	-	42,340
TOTAL DISTRICT ADMINISTRATION (2300)	417,092	496,965	-	399,950

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11 Grand 10 GENERAL FUND		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	305,764	306,907		298,198
152	Salaries - Secretarial and Clerical	119,132	118,581		110,863
100	Salaries - All Other				
	Total Salaries (100)	424,896	425,488	-	409,061
210	Retirement	63,225	63,745		61,540
220	Social Security	32,505	32,913		29,948
240	Insurance (Health/Dental/Life)	106,443	79,630		101,076
200	Other Benefits	2,482	3,296		3,191
	Total Benefits (200)	204,655	179,584	-	195,755
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	6,005	8,250		8,103
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	6,005	8,250	-	8,103
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees	950	1,000		1,000
	Total Other Objects (800)	950	1,000	-	1,000
TOTAL SCHOOL ADMINISTRATION (2400)		636,506	614,322	-	613,919
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	174,930	91,334		
210	Retirement	26,029	14,632		
220	Social Security	13,382	7,347		
240	Insurance (Health/Dental/Life)	67,128	25,639		
200	Other Benefits	1,386	1,433		
	Total Benefits (200)	107,925	49,051	-	-
300	Purchased Professional and Technical Services	44,165			
400	Purchased Property Services				
500	Other Purchased Services	41,862	2,000		
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	41,862	2,000	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL CENTRAL (2500)		368,882	142,385	-	-
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	342,948	354,605		343,483
100	Salaries - All Other				
	Total Salaries (100)	342,948	354,605	-	343,483
210	Retirement	51,030	52,765		53,995
220	Social Security	26,235	27,128		26,276
240	Insurance (Health/Dental/Life)	91,610	74,436		92,635
200	Other Benefits				
	Total Benefits (200)	168,875	154,329	-	172,906
300	Purchased Professional and Technical Services				
400	Purchased Property Services	3,019	37,100		35,650
500	Other Purchased Services	16,198	25,800		23,615
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	16,198	25,800	-	23,615
600	Supplies	36,296	31,250		26,455
700	Property				
800	Other Objects	1,864	500		500
810	Dues and Fees				
	Total Other Objects (800)	1,864	500	-	500
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		569,200	603,584	-	602,609

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11 Grand 10 GENERAL FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION				
152 Salaries - Secretarial and Clerical				
171 Salaries - Supervisors	45,539	45,539		46,930
172 Salaries - Bus Drivers	192,319	194,157		162,687
173 Salaries - Mechanics and Other Garage Employees	35,474	35,474		36,220
174 Salaries - Other (Trainers, etc.)				
Total Salaries (100)	273,332	275,170	-	245,837
210 Retirement	40,671	40,945		38,645
220 Social Security	20,909	21,050		18,806
240 Insurance (Health / Accident / Life)	72,631	56,180		75,621
200 Other Benefits	1,616	1,628		1,576
Total Benefits (200)	135,827	119,803	-	134,648
400 Purchased Property Services				
511 Services from Other LEAs (In State)				
512 Services from Other LEAs (Out of State)				
513 Commercial				
514 Student Allowance				
515 Payments in Lieu of Transportation - Subsistence	18,175	8,950		9,210
516 Payments of Mileage in Lieu of Bus (Dead Miles)				
521 Property Insurance	2,450	2,800		3,427
522 Liability Insurance				
530 Communications (Telephone and Other)				
580 Travel / Per Diem	263	560		850
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	20,888	12,310	-	13,487
624 Motor Fuel	36,185	35,500		42,190
625 Natural Gas				
626 Electricity				
600 Other Supplies	13,176	16,390		18,761
Total Supplies (600)	49,361	51,890	-	60,951
730 Equipment				
732 School Buses				
Total Property (700)	-	-	-	-
890 Miscellaneous Expenditures				
891 Training	141	500		500
Total Other Objects (800)	141	500	-	500
TOTAL STUDENT TRANSPORTATION (2700)	479,549	459,673	-	455,423

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11 Grand 10 GENERAL FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
2900 OTHER SUPPORT SERVICES				
100 Salaries	75,605	85,664		158,980
210 Retirement	11,250	13,132		24,992
220 Social Security	5,783	6,553		12,161
240 Insurance (Health / Accident / Life)				
200 Other Benefits				
Total Benefits (200)	17,033	19,685	-	37,153
300 Purchased Professional and Technical Services	12,362.00			58,500
400 Purchased Property Services				
500 Other Purchased Services		5,243.00		5,890
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	5,243.00	-	5,890
600 Supplies				
700 Property		14,362.00		1,500
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)	105,000	124,954	-	262,023
TOTAL SUPPORT SERVICES (2000)	3,114,006	3,047,546	-	2,917,569
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	9,465,820	9,249,556	-	9,748,236

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

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11 Grand				
10 GENERAL FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008

SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	2,364,922	3,498,554	-	3,573,935
3000 Total State	5,827,813	6,045,903	-	6,736,624
4000 Total Federal	921,548	849,100	-	713,291
TOTAL REVENUES	9,114,283	10,393,557	-	11,023,850
EXPENDITURES BY OBJECT				
100 Salaries	5,924,950	5,973,032	-	6,213,960
200 Employee Benefits	2,857,885	2,495,917	-	2,734,387
300 Purchased Professional and Technical Services	135,532	153,698	-	208,585
400 Purchased Property Services	73,747	107,884	-	101,093
500 Other Purchased Services	113,231	104,099	-	92,394
600 Supplies	262,231	246,308	-	245,780
700 Property	57,578	73,238	-	57,936
800 Other Objects	40,666	95,380	-	94,101
TOTAL EXPENDITURES	9,465,820	9,249,556	-	9,748,236
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(351,537)	1,144,001	-	1,275,614
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	(351,537)	1,144,001	-	1,275,614
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	(351,537)	1,144,001	-	1,275,614

Explanation (5900 and Adjustment to Beginning Fund Balance)				

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TOTAL FUND BALANCES	35,514	-
TOTAL LIABILITIES AND FUND BALANCES	163,205	-

11 Grand	ACTUAL	FINAL	ACTUAL	ORIGINAL
23 NON K-12 PROGRAMS FUND	FY 2006	BUDGET	FY 2007	BUDGET
		FY 2007		FY 2008

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	98,247	-	-	-
1200 Local Governmental Units Other Than LEAs		87,407		97,640
1310 Tuition from Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	98,247	87,407	-	97,640
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	103,900	138,822		132,352
3209 Adult High School	29,138	19,297		29,532
3210 Adult Basic Skills				
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES	133,038	158,119	-	161,884
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool	33,725	27,143		29,750
4580 Adult Education				
4900 Other Revenues From Federal Sources				
TOTAL REVENUES FROM FEDERAL SOURCES	33,725	27,143	-	29,750
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	265,010	272,669	-	289,274

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11 Grand 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	187,461	182,201		177,009
210 Retirement	27,894	26,454		23,912
220 Social Security	14,340	13,600		12,011
240 Insurance (Health/Dental/Life)	53,196	38,782		43,015
200 Other Benefits	1,647	1,749		1,789
Total Benefits (200)	97,077	80,585	-	80,727
300 Purchased Professional and Technical Services				
400 Purchased Property Services	1,938	3,000		3,000
500 Other Purchased Services				
600 Supplies	2,918	6,140		6,350
700 Property				
800 Other Objects	146	300		300
810 Dues and Fees				
Total Other Objects (800)	146	300	-	300
TOTAL OTHER SERVICES (3200)	289,540	272,226	-	267,386
3300 COMMUNITY SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	-	-	-	-
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	289,540	272,226	-	267,386

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

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11 Grand				
23 NON K-12 PROGRAMS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008

SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	98,247	87,407	-	97,640
3000 Total State	133,038	158,119	-	161,884
4000 Total Federal	33,725	27,143	-	29,750
TOTAL REVENUES	265,010	272,669	-	289,274
EXPENDITURES BY OBJECT				
100 Salaries	187,461	182,201	-	177,009
200 Employee Benefits	97,077	80,585	-	80,727
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	1,938	3,000	-	3,000
500 Other Purchased Services	-	-	-	-
600 Supplies	2,918	6,140	-	6,350
700 Property	-	-	-	-
800 Other Objects	146	300	-	300
TOTAL EXPENDITURES	289,540	272,226	-	267,386
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(24,530)	443	-	21,888
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	(24,530)	443	-	21,888
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	(24,530)	443	-	21,888

Explanation (5900 and Adjustment to Beginning Fund Balance)

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11 Grand				
31 DEBT SERVICE FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	778,609	-	-	-
1500 Earnings on Investments				
1900 Other Revenues From Local Sources		811,966		791,276
TOTAL REVENUES FROM LOCAL SOURCES	778,609	811,966	-	791,276
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation				
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	778,609	811,966	-	791,276

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	305,181	326,966		256,276
840 Redemption of Principal	485,000	485,000		535,000
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures				
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	790,181	811,966	0	791,276

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	778,609	811,966	-	791,276
3000 Total State	-	-	-	-
TOTAL REVENUES	778,609	811,966	-	791,276
EXPENDITURES BY OBJECT				
800 Other Objects	790,181	811,966	-	791,276
TOTAL EXPENDITURES	790,181	811,966	-	791,276
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(11,572)	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	(11,572)	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	(11,572)	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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TOTAL LIABILITIES AND FUND BALANCES	1,787,969	-
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11 Grand 32 CAPITAL PROJECTS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	1,286,940	0	0	0
1500 Earnings on Investments		32,600		35,865
1900 Other Revenues From Local Sources	25,363	1,327,228		1,287,071
TOTAL REVENUES, LOCAL SOURCES	1,312,303	1,359,828	0	1,322,936
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3650 Capital Outlay Foundation	5,552			
TOTAL REVENUES, STATE SOURCES	5,552	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources		41,360		
TOTAL REVENUES, FEDERAL SOURCES	0	41,360	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	1,317,855	1,401,188	0	1,322,936

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11 Grand				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008

EXPENDITURES

0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries	161,505			
210 Retirement	24,032			
220 Social Security	12,355			
240 Insurance (Health/Dental/Life)	35,492			
200 Other Benefits				
Total Benefits	71,879	0	0	0
300 Purchased Professional and Technical Services	17,109			
400 Purchased Property Services	11,854	1,325		1,100
500 Other Purchased Services				
600 Supplies	15,351	12,800		13,460
700 Property				
800 Other Objects	34,653			
810 Dues and Fees				
Total Other Objects (800)	34,653	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	312,351	14,125	0	14,560
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies	34,951	89,269		94,363
641 Textbooks	77,372	68,700		68,700
Total Supplies (600)	112,323	157,969	0	163,063
730 Equipment		64,100		
TOTAL INSTRUCTION (1000)	112,323	222,069	0	163,063
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies	937			
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	937	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies	274,183	284,873		279,672
730 Equipment				
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	274,183	284,873	0	279,672
2700 STUDENT TRANSPORTATION (10% of Basic)				
600 Supplies				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

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11 Grand				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)				
460 Construction and Remodeling				
710 School Sites				
720 Buildings	142,336	164,793		115,443
731 Machinery	41,872	18,163		39,648
733 Furniture and Fixtures	227,863	165,187		197,671
734 Technology Equipment		89,230		123,450
735 Non-Bus Vehicles				
739 Other Equipment	165,148	106,782		76,150
Total Property (700)	577,219	544,155	0	552,362
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)	577,219	544,155	0	552,362
5000 DEBT SERVICES (10% of Basic)				
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)	0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM	964,662	1,051,097	0	995,097
4502 BUILDING ACQUISITION AND CONSTRUCTION				
100 Salaries		169,438		163,467
210 Retirement		26,635		25,795
220 Social Security		12,962		12,505
240 Insurance (Health/Dental/Life)		19,283		19,672
200 Other Benefits		1,458		1,546
Total Benefits (200)	0	60,338	0	59,518
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
460 Construction and Remodeling				
Total Property (400)	0	0	0	0
500 Other Purchased Services				
600 Supplies - New Buildings				
641 Textbooks - New Buildings				
644 Library Books-New Libraries				
Total Supplies (600)	0	0	0	0
710 Land and Improvements				
720 Buildings				
731 Machinery				
732 School Buses				
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	0	0	0	0
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)	0	229,776	0	222,985
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND	1,277,013	1,294,998	0	1,232,642

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11 Grand				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	1,312,303	1,359,828	-	1,322,936
3000 Total State	5,552	-	-	-
4000 Total Federal	-	41,360	-	-
TOTAL REVENUES	1,317,855	1,401,188	-	1,322,936
EXPENDITURES BY OBJECT				
100 Salaries	161,505	169,438	-	163,467
200 Employee Benefits	71,879	60,338	-	59,518
300 Purchased Professional and Technical Services	17,109	-	-	-
400 Purchased Property Services	11,854	1,325	-	1,100
500 Other Purchased Services	-	-	-	-
600 Supplies	402,794	455,642	-	456,195
700 Property	577,219	608,255	-	552,362
800 Other Objects	34,653	-	-	-
TOTAL EXPENDITURES	1,277,013	1,294,998	-	1,232,642
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	40,842	106,190	-	90,294
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	40,842	106,190	-	90,294
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	40,842	106,190	-	90,294

Explanation (5900 and Adjustment to Beginning Fund Balance)

TOTAL REVENUES, 40 BUILDING RESERVE FUND	0	0	0	0
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EXPENDITURES

4000 FACILITIES ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

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TEST SCHOOL DISTRICT XX 40 BUILDING RESERVE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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SUMMARY - 40 BUILDING RESERVE FUND

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

Date of public notice stating the purpose for which expenditures are to be made: _____
Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

EOF

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11 Grand 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
1620 Sales to Adults				
1690 Other Revenues From Local Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	154,762	178,350	0	180,900
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues	69,256	55,748		68,500
3770 School Lunch				
TOTAL REVENUES, STATE SOURCES	69,256	55,748	0	68,500
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	43,854	39,480		41,650
4572 Lunch Reimbursement (Free and Reduced Meals)	169,185	173,148		185,250
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement	52,736	47,237		45,890
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	23,923	49,802		45,550
4970 Donated Commodities				
TOTAL REVENUES, FEDERAL SOURCES	289,698	309,667	0	318,340
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	513,716	543,765	0	567,740

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	168,934	177,369		161,251
210 Retirement	23,137	26,393		25,348
220 Social Security	12,923	13,214		12,335
240 Insurance (Health/Dental/Life)	82,136	81,568		81,708
200 Other Benefits	1,732			
Total Benefits (200)	119,928	121,175	0	119,391
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	431	600		43,500
600 Non-Food Supplies	5,861	8,500		7,500
630 Food	187,632	218,500		227,500
Total Supplies (600)	193,493	227,000	0	235,000
700 Property		5,000		5,500
780 Depreciation - Enterprise Funds				
Total Property (700)	0	5,000	0	5,500
800 Other Objects	337	200		300
810 Dues and Fees				
Total Other Objects (800)	337	200	0	300
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	483,123	531,344	0	564,942

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

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11 Grand 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	154,762	178,350	-	180,900
3000 Total State	69,256	55,748	-	68,500
4000 Total Federal	289,698	309,667	-	318,340
TOTAL REVENUES	513,716	543,765	-	567,740
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	168,934	177,369	-	161,251
200 Employee Benefits	119,928	121,175	-	119,391
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	431	600	-	43,500
600 Supplies	193,493	227,000	-	235,000
700 Property	-	5,000	-	5,500
800 Other Objects	337	200	-	300
TOTAL EXPENSES/EXPENDITURES	483,123	531,344	-	564,942
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	30,593	12,421	-	2,798
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	30,593	12,421	-	2,798
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	30,593	12,421	-	2,798

Explanation (5900 and Adjustment to Beginning Fund Balance)

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11 Grand OTHER GOVERNMENTAL AND ENTERPRISE FUNDS				
BALANCE SHEET		Balances at June 30, 2006	Balances at June 30, 2007	
8100 ASSETS				
8110	Cash in Banks and On Hand	-	-	
8120	Investments	-	-	
8131	Receivables - Other Local	-	-	
8132	Receivables - Property Taxes	-	-	
8133	Receivables - State	-	-	
8134	Receivables - Federal	-	-	
8135	Due from Other Funds			
8140	Inventories			
8150	Prepaid Expenditures / Expenses			
8190	Other Current Assets	-	-	
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds			
8300	Other Assets - Enterprise Funds			
TOTAL ASSETS		-	-	
9500 LIABILITIES				
9505	Negative Cash Balance	-	-	
9510	Accounts Payable	-	-	
9530	Accrued Liabilities	-	-	
9540	Accrued Salaries and Withholdings	-	-	
9550	Due to Other Funds	-	-	
9561	Deferred Revenues - Other Local	-	-	
9562	Deferred Revenues - Property Taxes	-	-	
9563	Deferred Revenues - State	-	-	
9564	Deferred Revenues - Federal	-	-	
9590	Other Current Liabilities	-	-	
9600	Long-term Liabilities - Enterprise Funds			
TOTAL LIABILITIES		-	-	
9800 NET ASSETS / FUND BALANCES				
Net Assets of Enterprise Funds:				
9810	Net Assets Invested in Capital Assets, Net of Related Debt			
9820	Restricted Net Assets			
9830	Unrestricted Net Assets			
Fund Balances of Governmental Funds:				
9841	Reserved for Encumbrances and Commitments			
9842	Reserved for Inventories			
9848	Reserved for Other			
9852	Unreserved, Designated for Unrestricted Programs			
9853	Unreserved, Designated for Employee Benefit Obligations			
9854	Unreserved, Designated for Other	-	-	
9859	Unreserved, Undesignated Fund Balance	-	-	
TOTAL NET ASSETS / FUND BALANCES		-	-	
TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES		-	-	

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11 Grand OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments				2,019
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations From Private Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	2,019
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, OTHER FUNDS	0	0	0	2,019

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11 Grand OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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EXPENSES/EXPENDITURES

1000 INSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				2,000
810 Dues and Fees				
Total Other Objects (800)	0	0	0	2,000
TOTAL INSTRUCTION (1000)	0	0	0	2,000
2000 SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL SUPPORT SERVICES (2000)	0	0	0	0
3000 NONINSTRUCTIONAL SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL NONINSTRUCTIONAL SERVICES (3000)	0	0	0	0
TOTAL EXPENDITURES, OTHER FUNDS	0	0	0	2,000

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11 Grand OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - OTHER FUNDS

REVENUES BY SOURCE				
1000 Total Local	-	-	-	2,019
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	-	-	-	2,019
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	2,000
TOTAL EXPENSES / EXPENDITURES	-	-	-	2,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	-	-	-	19
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	-	-	-	19
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	-	-	-	19

Explanationl (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

7/13/2007

11 Grand SUMMARY - ALL FUNDS	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
REVENUES BY SOURCE				
1000 Total Local	4,708,843	5,936,105	-	5,968,706
3000 Total State	6,035,659	6,259,770	-	6,967,008
4000 Total Federal	1,244,971	1,227,270	-	1,061,381
TOTAL REVENUES	11,989,473	13,423,145	-	13,997,095
EXPENDITURES BY OBJECT				
100 Salaries	6,442,850	6,502,040	-	6,715,687
200 Employee Benefits	3,146,769	2,758,015	-	2,994,023
300 Purchased Professional and Technical Services	152,641	153,698	-	208,585
400 Purchased Property Services	87,539	112,209	-	105,193
500 Other Purchased Services	113,662	104,699	-	135,894
600 Supplies	861,436	935,090	-	943,325
700 Property	634,797	686,493	-	615,798
800 Other Objects	865,983	907,846	-	887,977
TOTAL EXPENDITURES	12,305,677	12,160,090	-	12,606,482
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(316,204)	1,263,055	-	1,390,613
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	(316,204)	1,263,055	-	1,390,613
FUND BALANCE - BEGINNING (From Prior Year)	-	-	-	-
Adjustments to Beginning Fund Balance	-	-	-	-
FUND BALANCE - ENDING	(316,204)	1,263,055	-	1,390,613

EOF

ANNUAL FINANCIAL REPORT INSTRUCTIONS

GENERAL INSTRUCTIONS:

- a. **Rounding:** Round all amounts to the nearest whole dollar.
- b. **Blank Spaces:** If a cell on the report is not needed, please leave the cell entirely blank. (No space characters please, use the delete key to clear the cell.)
- c. **Actual Revenues and Expenditures Column (FY2006):** The 2006 Actuals have been pre-loaded as well as the 2007 budget. The cells are not locked however so you can change them. Please complete the fiscal year 2006 actual and fiscal year 2007 budget columns.
- d. To switch from Budget to Actual or from Actual to Budget reporting, select **Tools, Toggle Budget/Actual** from the menu.
- e. To make an unprotected Draft copy (for District use only), select **Tools, Draft Copy** from the menu while on the desired sheet.

BUDGET

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the BUDGET square on the Cover Page.** If not, toggle to the Budget Report (see item [d] of the General Instructions).
- b. **Final Budget (Current Year):** Report final budget amounts adopted by the Board. Please complete the fiscal year 2006 budget column
- c. **Original Budget (FY2006):** Report projected amounts for the upcoming year.
- d. **Balance Sheet not required to be completed for budget report.**

2. DUE DATE:

School Districts,

- a. **July 15** if the adopted tax rate is equal to or less than the certified rate.
- b. **August 15** if the adopted tax rate is greater than the certified rate.

Charter Schools, July 15

3. ACCOUNT CODING:

The classifications and definitions used in budgeting for revenues and expenditures in the various funds should be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual. Fiscal year 2005 eliminates function codes 2800 and combines them in function code 2500. Also, local revenue has been expanded, sources and uses of funds have been combined, and additional expenditure codes have been added.

4. UNDISTRIBUTED RESERVE:

Undistributed Reserve is limited to 5% of the current or past General Fund budgeted expenditures under 53A-19-103. (Interpretation per State Auditor's office)

ANNUAL FINANCIAL REPORT INSTRUCTIONS

5. USE OF CAPITAL OUTLAY LEVY PROCEEDS FOR 10% OF BASIC PROGRAM:

Section 53A-17a-145 authorizes school districts to increase their local levy to provide for an amount equal to ten percent of the yield of the basic program. The proceeds are to be used for debt service, the construction or remodeling of school buildings, or the purchase of school sites, buses, equipment, textbooks, and supplies. Revenues and expenditures (or transfers) from this levy are currently reported in the Capital Projects Fund.

6. DISTRIBUTION OF THE BUDGET REPORT:

Please send a completed (paper copy) report to:

- * Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

ANNUAL FINANCIAL REPORT INSTRUCTIONS

ACTUAL

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the ACTUAL square on the Cover Page.** If not, toggle to the Actual Report (see item [d] on the General Instructions).
- b. Submit two separate reports: **(1)** an independently audited financial report consistent with generally accepted accounting principles (51-2-1), and **(2)** an Annual Financial Report (AFR), which reflects the requirements of the USOE (53A-3-404). Corresponding amounts in each report, such as fund revenue, expenditure, and equity amounts should be exactly the same.
- c. After being reviewed and reconciled, AFR data are compiled and published in the **Annual Report of the State Superintendent of Public Instruction**. Detailed financial data are used in the school finance legislative process.

2. SIGNATURES:

The AFR shall be signed by the Business Administrator, indicating that the report is accurate to the best of his/her knowledge. Submit the signed cover page to the State Office of Education as per address found under Distribution of the Annual Financial Report (AFR).

3. DUE DATES (UCA 53A-3-404 & 53A-1a-507):

- a. The AFR is due **October 1**.
- b. School District Audit Report is due **November 30**.
- c. Charter School Audit Report is due **November 30**.

4. ACCOUNT CODING:

The classifications and definitions used in accounting for assets, liabilities, revenues, expenditures, and fund equity of the various funds and programs shall be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual (2003 edition).

5. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

State law (53A-3-303) requires that school districts use uniform budgeting, accounting, and auditing procedures which shall be in accordance with generally accepted accounting principles and auditing standards. Interpretations and statements by the National Council on Governmental Accounting, the Governmental Accounting and Standards Board, and the UASBO Accounting and Reporting Practices Committee provide further guidance.

6. UNDISTRIBUTED RESERVE:

If an undistributed reserve has been established as allowed in section 53A-19-103, the amount designated should be shown on the balance sheet of the Annual Financial Report.

ANNUAL FINANCIAL REPORT INSTRUCTIONS

7. DISTRIBUTION OF THE ANNUAL FINANCIAL REPORT (AFR):

Please email the completed report to:

- * School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov

Please send the signature page to:

- * School Finance & Statistics
c/o Von Hortin
Utah State Office of Education
250 East 500 South
P. O. Box 144200
Salt Lake City, UT 84114-4200

Please send the completed (paper copy) report to:

- * Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

8. DISTRIBUTION OF THE AUDIT REPORT:

Please send one copy to:

- * School Finance & Statistics
c/o Von Hortin
Utah State Office of Education
250 East 500 South
P.O. Box 144200
Salt Lake City, Utah 84114-4200
- * Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114
- * Bureau of the Census
Attention: Single Audit Clearinghouse
Data Preparation Division
1201 East 10th Street
Jeffersonville, Indiana 47132
(include signed copy of Data Collection Form)